

**Credit for Federal Tax Paid on Fuels**Department of the Treasury  
Internal Revenue Service

▶ See the Instructions on page 3.

▶ Attach this form to your income tax return.

Name (as shown on your income tax return)

Taxpayer identification number

**Caution:** • Claims for diesel fuel and kerosene (other than kerosene used in aviation) used on a farm for farming purposes on new lines 3e and 4c are made only by the ultimate purchaser after September 30, 2005.  
 • Claims on lines 5 and 8 for aviation-grade kerosene can be made only for uses or sales before October 1, 2005. See line 14 and the worksheets in the instructions for claims for kerosene used in aviation after September 30, 2005.  
 • There are two credit rates in effect for most fuels during 2005. The \* rate is applicable after Sept. 30, 2005.

**1 Nontaxable Use of Gasoline**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Off-highway business use of gasoline	\$.184/.183*	}	\$	362
b	Use of gasoline on a farm for farming purposes	.184/.183*			
c	Other nontaxable use of gasoline	.184/.183*			

**2 Nontaxable Use of Aviation Gasoline**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$ .15		\$	354
b	Other nontaxable use	.194/.193*			324

**3 Nontaxable Use of Undyed Diesel Fuel**

Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation; check here . ▶ ☐**Caution:** Claims for diesel fuel used on a farm for farming purposes are made only by the ultimate purchaser on line 3e after September 30, 2005.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$.244/.243*		\$	360
b	Use in trains, January 1, 2005 – June 30, 2005	.21	}		353
c	Use in trains, July 1, 2005 – December 31, 2005	.22			
d	Use in certain intercity and local buses	.17			350
e	Use on a farm for farming purposes after Sept. 30, 2005	.243			360

**4 Nontaxable Use of Undyed Kerosene (Other Than Aviation-Grade Kerosene and Kerosene Used in Aviation)**

Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation; check here . ▶ ☐**Caution:** Claims for kerosene used on a farm for farming purposes are made only by the ultimate purchaser on line 4c after September 30, 2005. See the instructions for an exception for kerosene used in aviation.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Nontaxable use	\$.244/.243*		\$	346
b	Use in certain intercity and local buses	.17			350
c	Use on a farm for farming purposes after Sept. 30, 2005	.243			346

**5 Nontaxable Use of Aviation-Grade Kerosene Before Oct. 1, 2005**

Claimant certifies that the aviation-grade kerosene did not contain visible evidence of dye.

**Exception.** If any of the aviation-grade kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here . . . . . ▶ ☐**Caution:** Line 5 applies to claims for aviation-grade kerosene before October 1, 2005. See line 14 and the worksheets in the instructions for kerosene used in aviation after September 30, 2005.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.175		\$	355
b	Other nontaxable use	.219			369
c	Use in foreign trade	.044			377

**6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel Registration No. ▶**

Claimant certifies that it sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim. Claimant certifies that the diesel fuel did not contain visible evidence of dye.

**Exception.** If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . . ▶ ☐**Caution:** Registered ultimate vendors cannot make claims for diesel fuel sold for use on a farm for farming purposes after Sept. 30, 2005.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use on a farm for farming purposes before Oct. 1, 2005	\$.244	}	\$	360
b	Use by a state or local government	.244/.243*			
c	Use in certain intercity and local buses	.17			350

**7 Sales by Registered Ultimate Vendors of Undyed Kerosene (Other Than Aviation-Grade Kerosene and Kerosene Used in Aviation)****Registration No. ►**

Claimant certifies that it sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained the written consent of the buyer to make the claim. Claimant certifies that the kerosene did not contain visible evidence of dye.

**Exception.** If any of the kerosene included in this claim **did** contain visible evidence of dye, attach an explanation and check here . . . ☐

**Caution:** Registered ultimate vendors cannot make claims for kerosene sold for use on a farm for farming purposes after September 30, 2005.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use on a farm for farming purposes before Oct. 1, 2005	\$.244		\$	346
b	Use by a state or local government	.244/.243*			
c	Sales from a blocked pump	.244/.243*			
d	Use in certain intercity and local buses	.17			350

**8 Sales by Registered Ultimate Vendors of Aviation-Grade Kerosene before Oct. 1, 2005 Reg. No. ►**

Claimant sold the aviation-grade kerosene at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim.

**Caution:** Line 8 applies to claims for aviation-grade kerosene before October 1, 2005. See line 14 and the worksheets in the instructions for sales of kerosene for use in aviation after September 30, 2005.

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	\$.175		\$	355
b	Other nontaxable use	.219			
c	Use on a farm for farming purposes	.219			
d	Use by a state or local government	.219			369

**9 Sales by Registered Ultimate Vendors of Gasoline****Registration No. ►**

Claimant sold the gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a nonprofit educational organization	\$.184/.183*	\$	362
b	Use by a state or local government	.184/.183*		

**10 Sales by Registered Ultimate Vendors of Aviation Gasoline****Registration No. ►**

Claimant sold the aviation gasoline at a tax-excluded price and has not collected the amount of tax from the buyer, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to make the claim; and obtained an unexpired certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted.

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use by a nonprofit educational organization	\$.194/.193*	\$	324
b	Use by a state or local government	.194/.193*		

**11 Nontaxable Use of Liquefied Petroleum Gas (LPG)**

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Use in certain intercity and local buses	\$.062		\$	352
b	Use in qualified local buses or school buses	.136			361
c	Other nontaxable use	.136			395

**12 Alcohol Fuel Mixture Credit****Registration No. ►**

Claimant produced an alcohol fuel mixture by mixing taxable fuel with alcohol. The alcohol fuel mixture was sold by the claimant to any person for use as a fuel or was used as a fuel by the claimant.

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Alcohol fuel mixtures containing ethanol	\$.51	\$	393
b	Alcohol fuel mixtures containing alcohol (other than ethanol)	.60		394

**13 Biodiesel Mixture Credit****Registration No. ►**

Claimant produced a biodiesel mixture by mixing diesel fuel with biodiesel. The biodiesel mixture was sold by the claimant to any person for use as fuel or was used as a fuel by the claimant. Claimant has a certificate from the producer or importer of the biodiesel which identifies the percentage of biodiesel and agri-biodiesel in the product, and has no reason to believe the information is false. See the instructions for line 13 to see if you must attach the certificate.

	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a	Biodiesel (other than agri-biodiesel) mixtures	\$.50	\$	388
b	Agri-biodiesel mixtures	1.00		390

**14 Kerosene For Use in Aviation After September 30, 2005.** See the instructions for worksheets to figure the amount of credit.

	(d) Amount of credit	(e) CRN
a	Use in commercial aviation (other than foreign trade)	355
b	Sales by registered ultimate vendors	369

**15 Total income tax credit claimed.** Add lines 1 through 14, column (d). Enter here and on Form 1040, line 70 (also check box b on line 70); Form 1120, line 32f(2); Form 1120-A, line 28f(2); Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns. ►**15**

\$